

shall become due and when they shall become delinquent; providing penalty for non-payment of said taxes and for interest thereon; providing that current ad valorem taxes hereafter paid in full in October or November next succeeding the return of the assessment rolls of the county to the Comptroller of Public Accounts shall be discounted two per cent and that current ad valorem taxes hereafter paid in December of the year next succeeding the return of the assessment rolls of the county to the Comptroller of Public Accounts shall be discounted one per cent; providing for payment of one-half of current ad valorem taxes on or before November 30th and one-half of same on or before June 30th, both said dates of the year next succeeding the return of the assessment rolls of the county to the Comptroller of Public Accounts, and providing penalty for failure or refusal to pay last one-half; providing for graduated penalty on all current taxes not paid on February 1st, 1935, and on current taxes not paid on February 1st of each year thereafter; and providing for the releasing the interest and penalties on all delinquent ad valorem and poll taxes that were delinquent on or before July 1, 1934 due the State, any county, common school district, road district, levee improvement district, water improvement district and water control and improvement district, irrigation district and other defined subdivisions of the State provided same are paid on or before February 28, 1935 with the addition of (1%) one per cent penalty on said taxes; provided said taxes are paid after February 28, 1935 and on or before March 31, 1935 with an addition of two (2%) per cent penalty on said taxes; and provided said taxes are paid after March 31, 1935, and on or before April 30, 1935, with an addition of four (4%) per cent penalty on said taxes; and provided that said taxes are paid after April 30, 1935, and on or before May 31, 1935, with an addition of six (6%) per cent penalty on said taxes; and provided that said taxes are paid after May 31, 1935, and on or before June 30, 1935, with an addition of eight (8%) per cent penalty on said taxes; and providing further that this Act releasing penalties and interest shall not apply

to cities, towns, and villages, and special school districts, and independent school districts unless and until the governing body thereof finds that unusual or excessive default in the payment of ad valorem and poll taxes has occurred, and that an extension of time for the payment of said ad valorem and poll taxes will accelerate the payment thereof; and such governing body has adopted a resolution, or ordinance, evidencing such finding, and upon the recording of such findings of fact, shall have the authority to put in force and effect the provisions hereof as to any such city, town, or village, or special school district or independent school district; providing methods of assessing, collecting and distributing penalties and interest; providing form and time delinquent report shall be made by tax collector; providing that the Comptroller of Public Accounts shall prescribe forms for tax rolls to be used by the county tax assessors and collectors of taxes; providing that all laws in conflict with this Act are repealed; and declaring an emergency."

Read and referred to the Committee on State Affairs.

Point of Order.

Senator Woodward raised a point of order that there was nothing before the Senate.

The Chair sustained the point of order.

Adjournment.

Senator Moore at 12:50 o'clock p. m., moved that the Senate adjourn until 10 o'clock a. m., Monday morning.

SECOND DAY.

Senate Chamber,
Austin, Texas,
October 15, 1934.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor Edgar E. Witt.

The roll disclosed a quorum, the following Senators being present:

Beck.	DeBerry.
Blackert.	Duggan.
Collie.	Holbrook.
Cousins.	Hopkins.

Hornsby.	Purl.
Martin.	Rawlings.
Moore.	Redditt.
Oneal.	Sanderford.
Pace.	Stone.
Parr.	Woodruff.
Patton.	Woodul.
Poage.	Woodward.

Absent—Excused.

Fellbaum.	Neal.
Greer.	Regan.
Murphy.	Small.

Senators Excused.

Senator Poage moved to excuse Senator Fellbaum indefinitely on account of illness.

Senators Greer, Regan, Small, Neal, Murphy, were excused for the day on motion of Senator Sanderford.

Prayer by the Chaplain.

Pending the reading of the Journal of yesterday, the same was dispensed with on motion of Senator Woodruff.

Committee Reports.

(See Appendix.)

Bills and Resolutions.

S. C. R. No. 1.

Senator Oneal sent up the following resolution:

By Senators Oneal, Poage:

Whereas, Of the five subjects for legislation submitted by the Governor to the present called session of the legislature, four of them were fully considered, discussed and voted upon by both Houses of the Legislature in the recent Third Called Session which adjourned September 25, 1934, and the bills on these subjects should not require much time for committee hearings; and

Whereas, The fifth subject, provisions for the Texas Centennial Celebration in 1936 should be brought by bill promptly before the Legislature and consideration thereof begun; and

Whereas, Under these conditions the Legislature should finish with these five subjects within a session of two weeks; and

Whereas, Each day of the session of the Legislature costs the taxpayers of Texas several thousands of dollars; now, therefore, be it

Resolved by the Senate of Texas, the House of Representatives concurring, That the Fourth Called Session of the Forty-third Legislature adjourn sine die at 12 o'clock noon, Thursday, October 25, 1934.

The resolution was read.

Motion to Lay on Table.

Senator Hornsby moved that S. C. R. No. 1 be laid on the table subject to call.

The motion to lay on table lost by the following vote:

Yeas—11.

Collie.	Purl.
Duggan.	Rawlings.
Holbrook.	Sanderford.
Hornsby.	Stone.
Parr.	Woodul.
Patton.	

Nays—12.

Beck.	Oneal.
Blackert.	Pace.
Cousins.	Poage.
DeBerry.	Redditt.
Martin.	Woodruff.
Moore.	Woodward.

Absent.

Hopkins.

Absent—Excused.

Greer.	Neal.
Fellbaum.	Regan.
Murphy.	Small.

At Ease.

Senator Purl asked that the Senate stand at ease ten minutes. There was objection.

Motion to Postpone Indefinitely.

S. C. R. No. 1 was taken up for consideration.

Senator Holbrook moved that S. C. R. No. 1 be indefinitely postponed.

The motion was lost by the following vote:

Yeas—11.

Beck.	Parr.
Duggan.	Purl.
Holbrook.	Sanderford.
Hopkins.	Stone.
Hornsby.	Woodul.
Martin.	

Nays—12.

Blackert.	Pace.
Collie.	Poage.
Cousins.	Rawlings.
DeBerry.	Redditt.
Moore.	Woodruff.
Oneal.	Woodward.

Absent.

Patton.

Absent—Excused.

Fellbaum.	Neal.
Greer.	Regan.
Murphy.	Small.

Senator Purl called for a second reading of the resolution.

S. C. R. No. 1 failed of adoption by the following vote:

Yeas—10.

Blackert.	Pace.
Collie.	Poage.
DeBerry.	Redditt.
Moore.	Woodruff.
Oneal.	Woodward.

Nays—14.

Beck.	Parr.
Cousins.	Patton.
Duggan.	Purl.
Holbrook.	Rawlings.
Hopkins.	Sanderford.
Hornsby.	Stone.
Martin.	Woodul.

Absent—Excused.

Fellbaum.	Neal.
Greer.	Regan.
Murphy.	Small.

S. B. No. 4.

Senator Purl sent up the following bill:

By Senator Purl:

S. B. No. 4, A bill to be entitled "An Act making appropriations for the establishment, maintenance and operation of the Texas Centennial for the period beginning November 1, 1934, and ending April 30, 1937, and for kindred or allied purposes; etc., and declaring an emergency."

S. B. No. 4 was read and referred to the Committee on Finance.

Senate Bill No. 5.

Senator Sanderford sent up the following bill:

By Senators Sanderford, Collie, Rawlings, Duggan, Parr, Martin, Patton, Cousins:

S. B. No. 5, A bill to be entitled "An Act for the purpose of releasing the interest and penalties from all delinquent ad valorem and poll taxes that were delinquent on or before August 1, 1934, due the State any county, city, common school district, independent school district, road district, levy improvement district, water improvement district, water control and improvement district, irrigation district, and other defined subdivisions of the State provided same are paid on or before February 1, 1935; providing that nothing in section one of this Act shall be construed as postponing limiting, or extending the time for the payment of delinquent taxes covered by this Act nor prohibiting, postponing, or delaying the filing or prosecution of any suits for the enforced collections of the same, provided that all interests and penalties shall be released as provided in Section One hereof; providing that any one desiring to pay at one time all delinquent taxes on the same property for any one year or for any number of years, may so pay without paying all delinquent taxes on the same; providing that all laws in conflict with this Act are expressly suspended during the term of this Act insofar as same are in conflict with the provisions hereof; providing that if any section, clause, sentence, paragraph, or part of this Act be adjudged to be invalid by any court of final or competent jurisdiction, such judgment shall not affect, impair invalidate the remainder of this Act; and declaring an emergency."

Read and referred to the Committee on State Affairs.

Message from the House.

The Chair recognized the Doorkeeper, who introduced a messenger from the House with the following message:

Hall of the House of Representatives,
Austin, Texas, Oct. 15, 1934.

Hon Edgar E. Witt, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following bill:

H. B. No. 2, A bill to be entitled

"An Act making an appropriation of the sum of One Hundred Thousand Dollars (\$100,000.00) or so much thereof as may be necessary out of any funds in the State Treasury, not otherwise appropriated, to pay the contingent expenses and to pay the mileage and per diem of members and the per diem of officers and employees of the Fourth Called Session of the Forty-third Legislature, and declaring an emergency."

Respectfully submitted,

LOUISE SNOW PHINNEY,
Chief Clerk, House of Representatives.

Bill Referred.

H. B. No. 2, referred to the Committee on Finance.

Message from the Governor.

The Chair recognized the Doorkeeper, who introduced a messenger from the Governor with the following message:

Austin, Texas, Oct. 12, 1934.

To the Forty-third Legislature in Fourth Called Session:

By proclamation duly dated October 8th, A. D. 1934, I have convened the Legislature in Special Session to meet at high noon on this the 12th day of October, A. D. 1934, for the consideration of the following matters and none other:

1. Remission of penalty and interest on delinquent taxes.

2. Authority for completion of what is known as the Buchanan Dam or Dams on the Colorado River as now proposed, and necessary funds therefor.

3. Authority for the Brazos River project for construction of dams to impound and conserve the waters thereof and the reclamation of overflowed lands, on said Brazos River and its tributaries, and necessary funds therefor.

4. The Texas Centennial and the provision for adequate funds therefor.

5. For additional and necessary relief for indigent and unemployed people of Texas as is now required.

6. To consider and act on such other subjects and questions as I as Governor may from time to time during said called session submit by message or otherwise to the Legislature.

With reference to said six matters submitted for your consideration, I desire to say:

First, I consider that the remission of penalty and interest on delinquent taxes at this time is perhaps one of the most vital questions affecting the condition of the people. There are thousands of homes that are now sought to be refinanced but are not able to close said loans because the interest and penalty on taxes for some years back has accumulated in such an amount as makes it impossible for the borrower to pay same and meet the other requirements of the loaning agencies. If full penalty and interest is required to be paid now then it will be unjust discrimination in favor of the people who were fortunate enough to be able to pay their taxes when due. If interest and penalty is required, then the people who are required to pay same will have paid far more taxes than the tax payers who paid their taxes when due. In some instances the penalty and interest will amount to as much as the original tax, and in a great majority of instances the interest and penalty amounts to fifty per cent of the original tax. To require these penalties and interest to be paid would be a tax on misfortune from which the rest of the tax paying public would reap the benefit. I do not believe any fair taxpayer, though he has paid his taxes when due, will desire to take advantage of or have the government take advantage of his brother taxpayer's misfortune.

Again, if penalties and interest are remitted the State can hope to collect thousands of dollars of the original amount of taxes which will otherwise never be collected because thousands of taxpayers can never pay the liens and taxes plus penalty and interest now asked for under the law.

Second, the completion of what is known as the Buchanan Dam on the Colorado River was considered at length in the last special session of the Legislature, and I trust that confusion and intensity of feeling will not arise in the discussion of this matter again. In my opinion completion of this project will be of great benefit in combating the evils of unemployment now raging, and will add great values to the agricultural area which has connection to and relation with this project.

Third, authority for the Brazos

River project for construction of dams to impound the waters of said river and the reclamation of overflowed lands located on said river and its tributaries is perhaps the largest industrial project ever proposed in Texas. It will mean no less than an expenditure by the Federal Government of Fifty Million Dollars, and will have potential values to the agricultural area adjacent to same in the sum of One Hundred Million Dollars in the years to come. As the Federal Government has indicated its willingness to back this proposition it would be the height of folly for Texas to reject the only opportunity it ever had to obtain the aid of the Federal Government in a project that will mean employment to thousands and the increase of millions of additional values.

Fourth, the Texas Centennial is another great project now within the grasp of the people of Texas, and were it a proposition to levy a tax upon the people in the sum of Five Million Dollars or less without hope or possibility of reimbursement, I am frank to say that I would not approve the idea. But, since the people of Texas have voted a constitutional amendment providing for the holding of this centennial and power to obtain funds for the holding of same, and feeling that aside from the patriotic impulses and gratification to every Texan in the celebration of one hundred years of our existence that there is every hope that the holding of said Centennial will mean tangible and material profit to our citizenship, I have decided to add my endorsement to this project and I trust that the Legislature will weigh the subject well and carefully provide for the protection of the interests of the State and make due provision for the holding of this grand and glorious exposition.

I realize that it will cost a large sum of money—perhaps Five Million Dollars—but in return for this expenditure Texas will receive an advertisement in the visit of people from every foreign state and nation that will place us before the world as one of its greatest commonwealths. The Texas Centennial will bring in my opinion ten million new people to Texas who will spend an average of Ten Dollars each for the

manufactured products of our natural resources. Or, if I am wrong in my figures, then I will say that it will bring five million people who will spend Twenty Dollars each. No matter how you figure the Centennial it means a Hundred Million Dollars new money turned loose in Texas. I am for it.

Fifth. Since the adjournment of the last session of the Legislature the relief rolls of the State have continued to grow, and the latest estimate today is that we have two hundred sixty-seven thousand families now receiving relief in Texas. I am informed that the number is growing every day and will probably reach three hundred thousand families or one and one-half million people. Or in other words, one-fourth of the people in Texas will be receiving aid from the government.

I regret to learn that under the plea of economy that the average family on relief rolls should receive only Twenty Dollars per month. This, in my opinion, would be a niggardly policy. With the country having gone through a disastrous drought and the great portion of our State having made little or no crops, I do not see how for the next five months any family can subsist on such a small amount. I believe those in charge of relief at Washington and I know that our great Christian President would abhor the idea of such penurious restrictions upon the people in this hour of their great misfortune. I want to say to this Legislature that in my opinion for the next five months the average family in Texas should receive not less than Thirty Dollars a month and continue the same until next spring, if possible. I think I will be permitted to say that I have always stood for economy in government and reduction in appropriations where possible. But I want no honor for economy at the expense of hungry mothers and fathers and crying children and babies. Let me say to the Legislature that if there have been abuses in the distribution of relief funds then as far as possible correct same and remove the unworthy from official employment, but by all means do not commit a crime against our unfortunate people by withholding from them that aid which as a Christian State and

a Christian people we are able to provide. The last Legislature with the lights before it and rather by compromise only set aside One Million Dollars a month for the next five months for relief. I submit this is grossly inadequate and I urge the Legislature to amend its recent act and either increase the monthly budget or what is to me more wise provide for the sale of the remaining Three and a Half Million Dollar bonds now unissued and leave the Board of Control as the distributing agency of the fund free to meet the problems of hunger and discomfort which are afflicting us this very minute.

Sixth. If the Legislature will dispose of these matters with dispatch we may find time to consider other important matters.

I trust that the Legislature will continuously consider these matters which I have submitted for your consideration, and I am willing to cooperate in any way possible even to the extent of working six days in the week. If the Legislature will join me we will show the people that we are religiously imbued with the problems of their necessities.

I invite the membership to visit my office from time to time and permit me to be of service.

Respectfully submitted,
MIRIAM A. FERGUSON,
Governor of Texas.

Motion to Print.

Senator Purl made a motion for advanced printing on S. B. No. 4. It was so ordered.

Motion to Re-refer.

Senator Collie moved that S. B. No. 4, which had been referred to the Committee on Finance, be re-referred to the Committee of the Whole.

The motion prevailed.

Committee of the Whole.

Senator Collie moved that the Senate resolve itself into the Committee of the Whole, Tuesday at 2 o'clock p. m., to consider S. B. No. 4.

The motion prevailed by viva voce vote.

Adjournment.

On motion of Senator Stone the Senate at 11:30 o'clock a. m., adjourned until 10 o'clock a. m., Tuesday.

APPENDIX.

Committee Report.

Committee Room,
Austin, Texas, Oct. 15, 1934.

Hon. Edgar E. Witt, President of the Senate.

Sir: We, your Committee on Finance, to whom was referred

H. B. No. 2, A bill to be entitled "An Act making an appropriation of the sum of One Hundred Thousand Dollars (\$100,000.00) or so much thereof as may be necessary out of any funds in the State Treasury, not otherwise appropriated, to pay the contingent expenses and to pay the mileage and per diem of members and the per diem of officers and employees of the Fourth Called Session of the Fifty-third Legislature, and declaring an emergency."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass, and be not printed.

HOLBROOK, Chairman.

THIRD DAY.

Senate Chamber,
Austin, Texas,
October 16, 1934.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by President Pro Tem., Walter Woodward.

The roll disclosed a quorum, the following Senators being present:

Beck.	Pace.
Blackert.	Parr.
Collie.	Patton.
Cousins.	Poage.
DeBerry.	Purl.
Duggan.	Rawlings.
Greer.	Redditt.
Holbrook.	Sanderford.
Hopkins.	Stone.
Hornsby.	Woodruff.
Martin.	Woodul.
Moore.	Woodward.
Oneal.	

Absent—Excused.

Fellbaum.	Regan.
Murphy.	Small.
Neal.	